



3013 (02-09-04)

ANNUAL REPORT

OF

Name: GLENDALE WATER UTILITY

Principal Office: 5909 NORTH MILWAUKEE RIVER PARKWAY
GLENDALE, WI 53209

For the Year Ended: DECEMBER 31, 2003

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I SHAWN LANSER of
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	05/03/2004
(Signature of person responsible for accounts)	(Date)

FINANCE DIRECTOR

(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Accts. 221 and 222)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
Contributions in Aid of Construction (Account 271)	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality	W-12
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-14
Source of Supply, Pumping and Purchased Water Statistics	W-16
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22
Meters	W-23
Hydrants and Distribution System Valves	W-24

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Operating Section Footnotes	W-25

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: GLENDALE WATER UTILITY

Utility Address: 5909 NORTH MILWAUKEE RIVER PARKWAY
GLENDALE, WI 53209

When was utility organized? 6/7/1962

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: SHAWN LANSER

Title: FINANCE DIRECTOR

Office Address:

5909 NORTH MILWAUKEE RIVER PARKWAY
GLENDALE, WI 53209

Telephone: (414) 228 - 1717

Fax Number: (414) 228 - 1724

E-mail Address: s.lanser@glendale-wi.org

President, chairman, or head of utility commission/board or committee:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: WILLIAM M HUEGEL

Title: CHAIRMAN

Office Address:

5909 NORTH MILWAUKEE RIVER PARKWAY
GLENDALE, WI 53209

Telephone: (414) 228 - 1717

Fax Number: (414) 228 - 1724

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR. JOHN KNEPEL**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP
115 S. 84TH STREET SUITE 400
MILWAUKEE, WI 53214**Telephone:** (414) 777 - 5359**Fax Number:** (414) 777 - 5555**E-mail Address:** jknepel@virchowkrause.com**Date of most recent audit report:** 4/21/2004**Period covered by most recent audit:** 1/1/03 - 12/31/03

Names and titles of utility management including manager or superintendent:

Name: RICHARD F MASLOWSKI**Title:** SECRETARY**Office Address:**5909 NORTH MILWAUKEE RIVER PARKWAY
GLENDALE, WI 53209**Telephone:** (414) 228 - 1717**Fax Number:** (414) 228 - 1724**E-mail Address:**

Name of utility commission/committee: GLENDALE WATER UTILITY

Names of members of utility commission/committee:

DAVID EASTMAN

WILLIAM M HUEGEL, CHAIRMAN

RICHARD E MASLOWSKI, SECRETARY

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? YES

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: NORTH SHORE WATER COMMISSION
400 WEST BEND ROAD
MILWAUKEE, WI 53217

Contact Person: ROGER JOHNSON

Title: MANAGER

Telephone: (414) 963 - 0160

Fax Number: (414) 967 - 5142

E-mail Address:

Contract/Agreement beginning-ending dates: 11/26/1957 12/31/2003

Provide a brief description of the nature of Contract Operations being provided:

Commission provides for the intake, pumping, and treatment of water furnished to three municipalities. Operating costs of the North Shore Water Commission are borne by the three municipalities based on their Pro-Rata share of metered water delivered.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,841,366	1,779,621	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,069,021	1,080,433	2
Depreciation Expense (403)	326,806	317,296	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	214,116	202,162	5
Total Operating Expenses	1,609,943	1,599,891	
Net Operating Income	231,423	179,730	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	231,423	179,730	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	7,017	9,754	10
Miscellaneous Nonoperating Income (421)	63,456	0	11
Total Other Income	70,473	9,754	
Total Income	301,896	189,484	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	44,752	0	13
Total Miscellaneous Income Deductions	44,752	0	
Income Before Interest Charges	257,144	189,484	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0		15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	43,491	33,039	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	43,491	33,039	
Net Income	213,653	156,445	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,897,639	4,991,194	20
Balance Transferred from Income (433)	213,653	156,445	21
Miscellaneous Credits to Surplus (434)	2,666,303	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	125,000	250,000	25
Total Unappropriated Earned Surplus End of Year (216)	7,652,595	4,897,639	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,841,366		1,841,366	1
Total (Acct. 400):	1,841,366	0	1,841,366	
Operation and Maintenance Expense (401-402):				
Derived	1,069,021		1,069,021	2
Total (Acct. 401-402):	1,069,021	0	1,069,021	
Depreciation Expense (403):				
Derived	326,806		326,806	3
Total (Acct. 403):	326,806	0	326,806	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	214,116		214,116	5
Total (Acct. 408):	214,116	0	214,116	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	231,423	0	231,423	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INVESTMENT EARNING FROM LGIP	7,017	0	7,017 11
Total (Acct. 419):	7,017	0	7,017
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		63,456	63,456 12
NONE	0	0	0 13
Total (Acct. 421):	0	63,456	63,456
TOTAL OTHER INCOME:	7,017	63,456	70,473
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 14
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		44,752	44,752 15
NONE	0	0	0 16
Total (Acct. 426):	0	44,752	44,752
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	44,752	44,752
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0		0 17
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
NONE	0		0 18
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	43,491		43,491 20
Total (Acct. 430):	43,491	0	43,491
Other Interest Expense (431):			
Derived	0		0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	43,491	0	43,491
NET INCOME:	194,949	18,704	213,653
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	4,897,639	0	4,897,639 23
Total (Acct. 216):	4,897,639	0	4,897,639
Balance Transferred from Income (433):			
Derived	194,949	18,704	213,653 24
Total (Acct. 433):	194,949	18,704	213,653
Miscellaneous Credits to Surplus (434):			
CONTRIBUTION IN AID OF CONSTRUCTION ADJUSTMEN	0	2,666,303	2,666,303 25
Total (Acct. 434):	0	2,666,303	2,666,303
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
OPERATING TRANSFER TO CITY OF GLENDALE	125,000	0	125,000 28
Total (Acct. 439)--Debit:	125,000	0	125,000
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	4,967,588	2,685,007	7,652,595

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,841,366	0	0	0	1,841,366	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	1,841,366	0	0	0	1,841,366	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	208,356		208,356	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	9,273		9,273	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	347		347	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	217,976	0	217,976	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	16,195,248	15,714,999	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,730,316	5,122,293	2
Net Utility Plant	9,464,932	10,592,706	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	9,464,932	10,592,706	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	7,944	7,944	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	4,920	4,797	6
Net Nonutility Property	3,024	3,147	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	3,024	3,147	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	400,577	20,962	10
Special Deposits (132-134)	298,696	288,392	11
Working Funds (135)	150	150	12
Temporary Cash Investments (136)	150,280	302,529	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	48,925	40,277	15
Other Accounts Receivable (143)	54,026	42,720	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	213,263	408,691	18
Materials and Supplies (151-163)	54,282	47,005	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)	304,741	286,980	22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,524,940	1,437,706	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	0	0	
Total Assets and Other Debits	10,992,896	12,033,559	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,600,907	1,598,542	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	7,652,595	4,897,639	28
Total Proprietary Capital	9,253,502	6,496,181	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	1,275,797	693,876	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	1,275,797	693,876	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	94,403	144,211	33
Payables to Municipality (233)	298,325	732,895	34
Customer Deposits (235)			35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	23,061	7,505	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	4,343	2,902	41
Total Current and Accrued Liabilities	420,132	887,513	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	43,465	46,833	44
Total Deferred Credits	43,465	46,833	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	3,909,156	49
Total Liabilities and Other Credits	10,992,896	12,033,559	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	15,714,999	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	12,082,245	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	3,972,612	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	140,391				9
Total Utility Plant	16,195,248	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	5,442,711	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,287,605	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	6,730,316	0	0	0	
Net Utility Plant	9,464,932	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	5,122,293				5,122,293	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	326,806				326,806	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	20,325				20,325	6
Accruals charged other						7
accounts (specify):						8
Transportation expense	4,919				4,919	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	352,050	0	0	0	352,050	13
Debits during year						14
Book cost of plant retired	30,021				30,021	15
Cost of removal	1,610				1,610	16
Other debits (specify):						17
					0	18
Total debits	31,631	0	0	0	31,631	19
Balance end of year (111.1)	5,442,712	0	0	0	5,442,712	20

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	0				0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	44,752				44,752	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage	0				0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	1,242,853				1,242,853	10
Total credits	1,287,605	0	0	0	1,287,605	11
Debits during year						12
Book cost of plant retired	0				0	13
Cost of removal	0				0	14
Other debits (specify):						15
					0	16
Total debits	0	0	0	0	0	17
Balance end of year (111.2)	1,287,605	0	0	0	1,287,605	18

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	7,944	0		7,944	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	7,944	0	0	7,944	
Less accum. prov. depr. & amort. (122)	4,797	123		4,920	3
Net Nonutility Property	3,147	(123)	0	3,024	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	54,282	47,005	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>54,282</u>	<u>47,005</u>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,598,542	1
Changes during year (explain):		
METER CONTRIBUTION SEWER 50/50 SPLIT IN COST	2,365	2
Balance end of year	1,600,907	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0 1

Net amount of bonds outstanding December 31: 0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
GENERAL OBLIGATION NOTES	06/01/1999	04/01/2009	3.87%	229,295	1
GENERAL OBLIGATION NOTES	04/15/2003	04/01/2013	3.43%	679,985	2
GENERAL OBLIGATION NOTES	06/15/1998	04/01/2008	4.03%	366,517	3
Total for Account 223				1,275,797	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	214,115	2
Charged electric department expense		3
Charged sewer department expense	8,179	4
Other (explain):		
NONE		5
Total Accruals and other credits	222,294	
Taxes paid during year:		
County, state and local taxes	203,823	6
Social Security taxes	16,395	7
PSC Remainder Assessment	2,076	8
Other (explain):		
NONE		9
Total payments and other debits	222,294	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
2003 - \$2,485,000 GO NOTES	0	16,598		16,598	2
1998 - \$2,675,000 GO NOTES	4,750	16,937	17,625	4,062	3
1999 - \$4,045,000 GO NOTES	2,755	9,956	10,310	2,401	4
Subtotal	7,505	43,491	27,935	23,061	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	7,505	43,491	27,935	23,061	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
EMERGENCY FUND	11,500	7
MAINTENANCE FUND	287,196	8
Total (Acct. 134):	298,696	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	48,925	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	48,925	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	32,855	14
Merchandising, jobbing and contract work		15
Other (specify):		
DUE FROM CUSTOMERS - STORM WATER	13,692	16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
DUE FROM CUSTOMERS - ENVIRONMENTAL FEES	7,368	17
OTHER ACCOUNTS RECEIVABLE	111	18
Total (Acct. 143):	54,026	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLS PLACED ON THE TAX ROLL	117,329	19
RECEIVABLE FROM CITY OF GLENDALE	95,934	20
Total (Acct. 145):	213,263	
Prepayments (165):		
NONE		21
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		23
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		24
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		25
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		26
Total (Acct. 186):	0	
Payables to Municipality (233):		
STORM FEES FOR CITY	207,420	27
SEWER FEES FOR CITY	58,998	28
ENVIRONMENTAL FEES FOR CITY	31,907	29
Total (Acct. 233):	298,325	
Other Deferred Credits (253):		
DEFERRED SICK PAY AND VACATION	43,465	30
Total (Acct. 253):	43,465	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	11,851,700	0	0	0	11,851,700	1
Materials and Supplies	50,643	0	0	0	50,643	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	5,282,502	0	0	0	5,282,502	4
Customer Advances for Construction					0	5
CONTRIBUTIONS IN AID OF CONSTRUCTION	3,909,156				3,909,156	6
Average Net Rate Base	2,710,685	0	0	0	2,710,685	
Net Operating Income	231,423	0	0	0	231,423	7
Net Operating Income as a percent of						
Average Net Rate Base	8.54%	N/A	N/A	N/A	8.54%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

On September 5, 2003 the Utility was granted authority to increase rates by 3.0% by the Public Service Commission of Wisconsin under a simplified water rate case. The rate increase will provide the utility with additional annual revenues of approximately \$51,000.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Net Utility Plant (Page F-07)

General footnotes

The \$184,687 difference in January 1 plant between schedule F-07 and W-07 is the amount of Construction Work in Progress (107) reported in the 2002 PSC report.

Identification and Ownership - Contacts (Page iv)

If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.

Shawn Lanser is the new City of Glendale Finance Director (10/10/03) who oversees the Water Utility accounting records. Mary Stevens (5-5-03) is the new Water Utility billing clerk.

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	3,909,156	0	0	0	0	3,909,156	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	3,909,156					3,909,156	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,766,462	1,725,403	1
Total Sales of Water	1,766,462	1,725,403	
Other Operating Revenues			
Forfeited Discounts (470)	15,255	6,907	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	12,527	14,827	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	47,122	32,484	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	74,904	54,218	
Total Operating Revenues	1,841,366	1,779,621	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	491,956	455,829	8
Pumping Expenses (620-633)	25,188	0	9
Water Treatment Expenses (640-652)	0	0	10
Transmission and Distribution Expenses (660-678)	326,833	431,328	11
Customer Accounts Expenses (901-905)	69,732	64,129	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-932)	155,312	129,147	14
Total Operation and Maintenance Expenses	1,069,021	1,080,433	
Other Operating Expenses			
Depreciation Expense (403)	326,806	317,296	15
Amortization Expense (404-407)		0	16
Taxes (408)	214,116	202,162	17
Total Other Operating Expenses	540,922	519,458	
Total Operating Expenses	1,609,943	1,599,891	
NET OPERATING INCOME	231,423	179,730	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial	1	1	5,582	3
Total Unmetered Sales to General Customers (460)	1	1	5,582	
Metered Sales to General Customers (461)				
Residential	3,978	308,884	777,866	4
Commercial	473	248,954	454,734	5
Industrial	37	107,927	168,659	6
Total Metered Sales to General Customers (461)	4,488	665,765	1,401,259	
Private Fire Protection Service (462)	110		36,664	7
Public Fire Protection Service (463)	1		287,303	8
Other Sales to Public Authorities (464)	19	20,560	35,654	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,619	686,326	1,766,462	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	287,303	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	287,303	
Forfeited Discounts (470):		
Customer late payment charges	15,255	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	15,255	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
CELLULAR RENT	12,527	8
Total Rents from Water Property (472)	12,527	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	17,623	10
Other (specify):		
NORTH SHORE WATER COMMISSION - GENERAL PUBLIC CHARGES FOR SERVICES	16,532	11
NORTH SHORE WATER COMMISSION - CAPITAL PUBLIC CHARGES FOR SERVICES	5,544	12
NORTH SHORE WATER COMMISSION - GENERAL INCOME	5,753	13
MISCELLANEOUS INCOME-ADMINISTRATIVE AND EQUIPMENT CHARGES	1,670	14
Total Other Water Revenues (474)	47,122	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)	491,956	455,829	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
Total Source of Supply Expenses	491,956	455,829	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)		0	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)		0	17
Pumping Labor and Expenses (624)		0	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)		0	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)		0	22
Maintenance of Structures and Improvements (631)		0	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	25,188	0	25
Total Pumping Expenses	25,188	0	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	26
Chemicals (641)		0	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)		0	28
Miscellaneous Expenses (643)		0	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)		0	33
Total Water Treatment Expenses	0	0	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	72,028	49,174	34
Storage Facilities Expenses (661)		0	35
Transmission and Distribution Lines Expenses (662)		0	36
Meter Expenses (663)	6,428	2,751	37
Customer Installations Expenses (664)	8,237	9,061	38
Miscellaneous Expenses (665)	306	391	39
Rents (666)	9,996	7,200	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	4,281	5,650	43
Maintenance of Transmission and Distribution Mains (673)	209,240	330,146	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	2,035	8,652	46
Maintenance of Meters (676)	6,088	3,569	47
Maintenance of Hydrants (677)	8,194	14,734	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	326,833	431,328	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	3,104	2,818	51
Customer Records and Collection Expenses (903)	66,628	61,311	52
Uncollectible Accounts (904)		0	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	69,732	64,129	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	59,179	55,891	56
Office Supplies and Expenses (921)	1,210	2,895	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	19,057	10,550	59
Property Insurance (924)	8,223	7,367	60
Injuries and Damages (925)	7,070	6,591	61
Employee Pensions and Benefits (926)	48,931	36,952	62
Regulatory Commission Expenses (928)	63	29	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	4,079	3,868	65
Rents (931)	7,500	5,004	66
Maintenance of General Plant (932)		0	67
Total Administrative and General Expenses	155,312	129,147	
Total Operation and Maintenance Expenses	1,069,021	1,080,433	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		203,240	197,393	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		7,595	7,395	2
Net property tax equivalent		195,645	189,998	
Social Security		16,395	10,544	3
PSC Remainder Assessment		2,076	1,620	4
Other (specify): NONE			0	5
Total tax expense		214,116	202,162	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.240000				3
County tax rate	mills		5.600000				4
Local tax rate	mills		7.390000				5
School tax rate	mills		12.560000				6
Voc. school tax rate	mills		2.310000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		1.860000				9
Total tax rate	mills		29.960000				10
Less: state credit	mills		1.690000				11
Net tax rate	mills		28.270000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.390000				14
Combined School Tax Rate	mills		14.870000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.260000				17
Total Tax Rate	mills		29.960000				18
Ratio of Local and School Tax to Total	dec.		0.742991				19
Total tax net of state credit	mills		28.270000				20
Net Local and School Tax Rate	mills		21.004346				21
Utility Plant, Jan. 1	\$	15,530,312	15,530,312				22
Materials & Supplies	\$	47,005	47,005				23
Subtotal	\$	15,577,317	15,577,317				24
Less: Plant Outside Limits	\$	4,227,915	4,227,915				25
Taxable Assets	\$	11,349,402	11,349,402				26
Assessment Ratio	dec.		0.852563				27
Assessed Value	\$	9,676,080	9,676,080				28
Net Local & School Rate	mills		21.004346				29
Tax Equiv. Computed for Current Year	\$	203,240	203,240				30
Tax Equivalent per 1994 PSC Report	\$	162,572					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	203,240					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	5,172		3
Total Intangible Plant	5,172	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	515,249		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	230,618		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	745,867	0	
PUMPING PLANT			
Land and Land Rights (320)	18,939		12
Structures and Improvements (321)	264,176		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	49,518		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	411,617	52,039	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	744,250	52,039	
WATER TREATMENT PLANT			
Land and Land Rights (330)	26,825		21
Structures and Improvements (331)	526,714		22
Water Treatment Equipment (332)	1,487,324	5,034	23
Total Water Treatment Plant	2,040,863	5,034	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			5,172	3
Total Intangible Plant	0	0	5,172	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			515,249	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			230,618	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	745,867	
PUMPING PLANT				
Land and Land Rights (320)			18,939	12
Structures and Improvements (321)			264,176	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			49,518	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			463,656	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	796,289	
WATER TREATMENT PLANT				
Land and Land Rights (330)			26,825	21
Structures and Improvements (331)			526,714	22
Water Treatment Equipment (332)			1,492,358	23
Total Water Treatment Plant	0	0	2,045,897	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,250		24
Structures and Improvements (341)	7,156		25
Distribution Reservoirs and Standpipes (342)	157,092		26
Transmission and Distribution Mains (343)	7,268,493	258,290	27
Fire Mains (344)	0		28
Services (345)	1,603,874	69,213	29
Meters (346)	1,244,220	5,275	30
Hydrants (348)	873,357	52,092	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	11,155,442	384,870	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	4,181		34
Office Furniture and Equipment (391)	27,737		35
Computer Equipment (391.1)	108,554		36
Transportation Equipment (392)	91,083		37
Stores Equipment (393)	0	773	38
Tools, Shop and Garage Equipment (394)	78,673		39
Laboratory Equipment (395)	16,010	18,485	40
Power Operated Equipment (396)	59,631		41
Communication Equipment (397)	452,331	29,909	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	518		44
Other Tangible Property (399)	0		45
Total General Plant	838,718	49,167	
Total utility plant in service directly assignable	15,530,312	491,110	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	15,530,312	491,110	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,250	24
Structures and Improvements (341)			7,156	25
Distribution Reservoirs and Standpipes (342)			157,092	26
Transmission and Distribution Mains (343)	21,861	(3,208,577)	4,296,345	27
Fire Mains (344)			0	28
Services (345)		(672,750)	1,000,337	29
Meters (346)	28		1,249,467	30
Hydrants (348)	8,132	(27,829)	889,488	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	30,021	(3,909,156)	7,601,135	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			4,181	34
Office Furniture and Equipment (391)			27,737	35
Computer Equipment (391.1)			108,554	36
Transportation Equipment (392)			91,083	37
Stores Equipment (393)			773	38
Tools, Shop and Garage Equipment (394)			78,673	39
Laboratory Equipment (395)			34,495	40
Power Operated Equipment (396)			59,631	41
Communication Equipment (397)			482,240	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			518	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	887,885	
Total utility plant in service directly assignable	30,021	(3,909,156)	12,082,245	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	30,021	(3,909,156)	12,082,245	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		49,735	27
Fire Mains (344)			28
Services (345)			29
Meters (346)			30
Hydrants (348)		13,721	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	63,456	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	0	0	
Total utility plant in service directly assignable	0	63,456	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	0	63,456	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		3,208,577	3,258,312 27
Fire Mains (344)			0 28
Services (345)		672,750	672,750 29
Meters (346)			0 30
Hydrants (348)		27,829	41,550 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	3,909,156	3,972,612
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	3,909,156	3,972,612
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	3,909,156	3,972,612

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	193,822	1.72%	8,862	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	91,265	1.77%	4,082	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	285,087		12,944	
PUMPING PLANT				
Structures and Improvements (321)	116,872	2.43%	6,420	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	36,499	4.42%	2,189	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	362,405	4.42%	19,016	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	515,776		27,625	
WATER TREATMENT PLANT				
Structures and Improvements (331)	348,016	2.50%	13,167	16
Water Treatment Equipment (332)	874,466	3.24%	48,271	17
Total Water Treatment Plant	1,222,482		61,438	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	5,353	2.22%	159	18
Distribution Reservoirs and Standpipes (342)	114,182	2.27%	3,566	19
Transmission and Distribution Mains (343)	1,116,279	0.93%	68,927	20
Fire Mains (344)	0			21
Services (345)	710,768	2.09%	34,244	22
Meters (346)	388,346	5.00%	62,342	23
Hydrants (348)	193,615	1.79%	16,149	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					202,684	3
314					0	4
315					0	5
316					95,347	6
317					0	7
	0	0	0	0	298,031	
321					123,292	8
322					0	9
323					38,688	10
324					0	11
325					381,421	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	543,401	
331					361,183	16
332					922,737	17
	0	0	0	0	1,283,920	
341					5,512	18
342					117,748	19
343	21,861				1,163,345	20
344					0	21
345					745,012	22
346	28				450,660	23
348	8,132	1,610			200,022	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	2,528,543		185,387	
GENERAL PLANT				
Structures and Improvements (390)	2,153	2.27%	95	26
Office Furniture and Equipment (391)	25,630	5.88%	437	27
Computer Equipment (391.1)	85,405	25.00%	11,808	28
Transportation Equipment (392)	51,878	10.56%	4,919	29
Stores Equipment (393)	0	5.80%	22	30
Tools, Shop and Garage Equipment (394)	71,343	6.25%	640	31
Laboratory Equipment (395)	10,824	5.88%	1,485	32
Power Operated Equipment (396)	34,835	6.07%	3,573	33
Communication Equipment (397)	288,155	9.09%	41,624	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	182	10.00%	52	36
Other Tangible Property (399)	0			37
Total General Plant	570,405		64,655	
Total accum. prov. directly assignable	5,122,293		352,049	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	5,122,293		352,049	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>30,021</u>	<u>1,610</u>	<u>0</u>	<u>0</u>	<u>2,682,299</u>	
390					2,248	26
391					26,067	27
391.1					97,213	28
392					56,797	29
393					22	30
394					71,983	31
395					12,309	32
396					38,408	33
397					329,779	34
397.1					0	35
398					234	36
399					0	37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>635,060</u>	
	<u>30,021</u>	<u>1,610</u>	<u>0</u>	<u>0</u>	<u>5,442,711</u>	
					0	38
	<u>30,021</u>	<u>1,610</u>	<u>0</u>	<u>0</u>	<u>5,442,711</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
Total Source of Supply Plant	<u>0</u>		<u>0</u>	
PUMPING PLANT				
Structures and Improvements (321)				8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)				12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
Total Pumping Plant	<u>0</u>		<u>0</u>	
WATER TREATMENT PLANT				
Structures and Improvements (331)				16
Water Treatment Equipment (332)				17
Total Water Treatment Plant	<u>0</u>		<u>0</u>	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)				19
Transmission and Distribution Mains (343)		0.93%	917,032	20
Fire Mains (344)				21
Services (345)		2.09%	364,390	22
Meters (346)				23
Hydrants (348)		1.79%	6,183	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343					917,032 20
344					0 21
345					364,390 22
346					0 23
348					6,183 24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)			25
Total Transmission and Distribution Plant	<u>0</u>		<u>1,287,605</u>
GENERAL PLANT			
Structures and Improvements (390)			26
Office Furniture and Equipment (391)			27
Computer Equipment (391.1)			28
Transportation Equipment (392)			29
Stores Equipment (393)			30
Tools, Shop and Garage Equipment (394)			31
Laboratory Equipment (395)			32
Power Operated Equipment (396)			33
Communication Equipment (397)			34
SCADA Equipment (397.1)			35
Miscellaneous Equipment (398)			36
Other Tangible Property (399)			37
Total General Plant	<u>0</u>		<u>0</u>
Total accum. prov. directly assignable	<u>0</u>		<u>1,287,605</u>
Common Utility Plant Allocated to Water Department			38
Total accum. prov. for depreciation	<u><u>0</u></u>		<u><u>1,287,605</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	0	1,287,605
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	0	1,287,605
					0 38
	0	0	0	0	1,287,605

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	49,100			49,100	1
February	48,600			48,600	2
March	53,000			53,000	3
April	48,100			48,100	4
May	54,600			54,600	5
June	62,600			62,600	6
July	73,400			73,400	7
August	82,900			82,900	8
September	72,200			72,200	9
October	52,700			52,700	10
November	44,500			44,500	11
December	43,900			43,900	12
Total annual pumpage	685,600	0	0	685,600	
Less: Water sold				686,326	13
Volume pumped but not sold				(726)	14
Volume sold as a percent of volume pumped				100%	15
Volume used for water production, water quality and system maintenance				60,000	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				60,000	19
Volume pumped but unaccounted for				(60,726)	20
Percent of water lost				-9%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,693	23
Date of maximum: 9/7/2003					24
Cause of maximum:					25
Hot weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,209	26
Date of minimum: 12/25/2003					27
Total KWH used for pumping for the year				1,437,034	28
If water is purchased: Vendor Name: NORTH SHORE WATER COMMISSION					29
Point of Delivery: CORNER OF PORT WASHINGTON AND BENDER ROADS					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------------	--	--	--	---	--

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
KLODE PARK	#1	4,200	50	36	1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	STANDPIPE			1
Location	2800 W. ROCHELL AVE			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	ALLIS CHALMERS			5
Year Installed	1962			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	1,750			8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS			10
Year Installed	1962			11
Type	ELECTRIC			12
Horsepower	40			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NORTH EAST	PLANT CLEARWELL	SOUTH EAST	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1961	1961	1961	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	56	58	56	10
				11
Total capacity in gallons (actual)	2,277,760	298,571	2,277,760	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	16
				17
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	OTHER	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	18.0000	18.0000	18.0000	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	322	0	0	0	322	1
M	D	3.000	310	0	0	0	310	2
M	D	4.000	2,847	0	0	0	2,847	3
P	D	4.000	50	0	0	0	50	4
M	D	6.000	155,981	0	456	0	155,525	5
P	D	6.000	2,186	0	16	0	2,170	6
M	D	8.000	125,175	0	1,575	0	123,600	7
P	D	8.000	17,215	2,666	0	0	19,881	8
M	D	10.000	19,858	0	0	0	19,858	9
P	D	10.000	0	10			10	10
M	D	12.000	64,532	0	600	0	63,932	11
P	D	12.000	1,176	825	0	0	2,001	12
M	D	16.000	23,485	0	0	0	23,485	13
M	D	24.000	70	0	0	0	70	14
Total Within Municipality			413,207	3,501	2,647	0	414,061	
Total Utility			413,207	3,501	2,647	0	414,061	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	224	0	0	0	224		1
M	1.000	3,803	1	0	0	3,804		2
M	1.250	187	0	0	0	187		3
M	1.500	88	1	0	0	89		4
M	2.000	119	1	0	0	120		5
M	3.000	16	0	0	0	16		6
M	4.000	17	0	0	0	17	1	7
M	6.000	13	0	0	0	13		8
M	8.000	25	0	0	0	25		9
M	10.000	4	0	0	0	4		10
Total Utility		4,496	3	0	0	4,499	1	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,378	1	1	0	4,378	0	1
0.750	277	0	0	0	277	236	2
1.000	128	0	0	0	128	9	3
1.500	100	2	0	0	102	2	4
2.000	51	6	0	0	57	18	5
3.000	41	0	0	0	41	7	6
4.000	12	0	0	0	12	3	7
6.000	2	0	0	0	2	2	8
8.000	0	0	0	0	0	0	9
Total:	4,989	9	1	0	4,997	277	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,665	164	0	0	1	548	4,378	1
0.750	199	67	2	9	0	0	277	2
1.000	28	72	8	1	0	19	128	3
1.500	1	77	16	4	0	4	102	4
2.000	0	41	5	2	1	8	57	5
3.000	0	25	5	7	1	3	41	6
4.000	0	7	2	1	1	1	12	7
6.000	0	1	1	0	0	0	2	8
8.000	0	0	0	0	0	0	0	9
Total:	3,893	454	39	24	4	583	4,997	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	795	16	15		796	2
Total Fire Hydrants	795	16	15	0	796	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	371
Number of distribution system valves end of year:	904
Number of distribution valves operated during year:	179

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (623), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

A/C #623 - All pumping expenses are borne by the North Shore Water Commission and the entire cost of providing water, including pumping costs are included in A/C #602 Purchased Water.

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

A/C #633 - The North Shore Water Commission reported \$25,188 as Glendale's share of pump repairs in their 2003 Financial Statements. No amounts were identified as pump repairs in their 2002 Financial Statements. The City of Glendale incorporated their portion of the North Shore Water Commission into their accounting records.

A/C #660 - More Engineering work was done in 2003 than 2002. This was primarily due to planning for future water main projects.

A/C #673 - The city experienced less main breaks in 2003 than in 2002.

A/C #926 - Employee pension and benefits increased due primarily to higher health insurance costs.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

A/C #343 - Adjustment was made to move the amount of plant contributed prior to 2003 to schedule W-10 from W-08.

A/C #345 - Adjustment was made to move the amount of plant contributed prior to 2003 to schedule W-10 from W-08.

A/C #348 - Adjustment was made to move the amount of plant contributed prior to 2003 to schedule W-10 from W-08.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

A/C #343 - Adjustment was made to move the amount of plant contributed prior to 2003 to schedule W-10 from W-08.

A/C #345 - Adjustment was made to move the amount of plant contributed prior to 2003 to schedule W-10 from W-08.

A/C #348 - Adjustment was made to move the amount of plant contributed prior to 2003 to schedule W-10 from W-08.

Pumping and Purchased Water Statistics (Page W-16)

If Water Sold is greater than Total Annual Pumpage, please explain.

It appears that the quantities of water purchased from North Shore Water Commission is not accurate resulting in a negative percent of water lost.

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Water mains added during 2003 were financed by operations or by the City of Glendale and contributed to the utility.

Water Services (Page W-22)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

2003 additions were financed by the water utility through general operations and maintenance.

Hydrants and Distribution System Valves (Page W-24)

General footnotes

The city attempts to operate/flush half of the city's hydrants each year.
The city has a goal to flush all hydrants in 2004.
